

Regular Session, 2009

HOUSE BILL NO. 389

BY REPRESENTATIVES GREENE, BALDONE, BARRAS, CARTER, HENRY,  
NOWLIN, RICHARD, AND ROBIDEAUX

TAX/SALES-USE, ST-EXEMPT: Removes the termination date of the exemption for purchases and leases of educational materials and equipment used for classroom instruction by nonpublic schools

1 AN ACT

2 To amend and reenact Section 2 of Act No. 15 of the 1996 Regular Session of the  
3 Legislature, as amended by Act No. 47 of the 1998 Regular Session of the  
4 Legislature, Act No. 33 of the 2000 Regular Session of the Legislature, Act No. 141  
5 of the 2003 Regular Session of the Legislature, and Act No. 357 of the 2005 Regular  
6 Session of the Legislature; to delete the termination date regarding certain  
7 transactions involving certain private and parochial elementary and secondary  
8 schools; to provide for an effective date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. Section 2 of Act No. 15 of the 1996 Regular Session of the Legislature,  
11 as amended by Act No. 47 of the 1998 Regular Session of the Legislature, Act No. 33 of the  
12 2000 Regular Session of the Legislature, Act No. 141 of the 2003 Regular Session of the  
13 Legislature, and Act No. 357 of the 2005 Regular Session of the Legislature, is hereby  
14 amended and reenacted to read as follows:

15 Section 2. This Act shall become effective on July 1, 1997. This Act shall  
16 not apply to transactions occurring between July 1, 2000, and June 30, 2001. It shall  
17 apply to transactions occurring ~~between July 1, 2001 and June 30, 2009.~~ This Act  
18 ~~shall become null and void on July 1, 2009~~ after July 1, 2001.

1           Section 2. This Act shall become effective on June 30, 2009; if vetoed by the  
2 governor and subsequently approved by the legislature, this Act shall become effective on  
3 June 30, 2009, or on the day following such approval by the legislature, whichever is later.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

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Greene

HB No. 389

**Abstract:** Deletes the termination date of the exemption for purchases and leases of educational materials and equipment used for classroom instruction by nonpublic schools.

Present law extends the exemption for purchases and leases of educational materials and equipment used for classroom instruction by nonpublic schools through June 30, 2009.

Proposed law removes the termination date.

Effective June 30, 2009.

(Amends §2 of Act No. 15 of the 1996 R.S.)